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A TREATISE ON THE FEDERAL CORPORATION TAX LAW OF 1909. By Arthur W. Machen, Jr., Boston. Little, Brown and Company. 1910. pp. xxv, 269.

This volume has undoubtedly proved serviceable to many of the profession in the preparation of corporation tax reports. Its explanations of the different provisions of the Corporation Tax Law are so clear as fully to warrant the author's belief, as expressed in the preface, "that the book is more than a mere 'annotated edition' of the Act of Congress." In addition the book is well indexed, and conveniently arranged appendices contain the text of the law, together with the Treasury Regulations and Forms of Return. The author states the grounds on which the validity of the law will probably be assailed, but refrains from stating a definite opinion as to whether such attacks will be successful.

A. C. B.

SHIPPERS AND CARRIERS OF INTERSTATE FREIGHT. By Edgar Watkins. Chicago: T. H. Flood and Company. 1909. pp. 549.

The author does not profess to cover the general subject of interstate commerce but, to use his language, "The purpose of this work is to treat of the rights and duties of shippers and carriers of freight that comes within the description of interstate commerce." These rights and duties are considered chiefly as arising out of or affected by the Interstate Commerce Act and the amendments thereto including the Elkins law and Hepburn law of 1906. The opening chapter deals with the validity and scope of the Act and is followed by chapters on the reasonableness of rates and the equality in rates. Then come chapters upon the enforcement of the Act by the Interstate Commerce Commission, including rules of procedure and forms, the enforcement by the courts and the power of the courts to prevent an illegal advance in rates. In the next chapter the Act is printed with amendments, section by section, and under each section the decisions of the commission and the courts are collected, the point of each case being succinctly stated in the text. The other chapters deal with state laws and other laws of Congress affecting interstate commerce. In the appendices are printed the Safety Appliance Acts, the Employers' Liability Act, the Arbitration Act, and the Corporation Tax Act. It is hard to see that the last named comes within the scope of the book.

Though the author has limited his purpose as above indicated, the field chosen has already been covered by more comprehensive works on the subject, such as *The Law of Interstate Commerce* by Judson, and *Railroad Rate Regulation* by Beale and Wyman. But the law of interstate commerce is constantly growing, and a book including the recent cases as this one does is useful. The chief criticism is that the author has too often on a given point taken refuge in long quotations from cases and has repeated. For instance, a long quotation in section 94 is the same as that quoted in section 61, and there are other instances. In spite of these defects, the author has produced a practical treatise on the subject. Beside covering the legal side of the questions, he has included quotations from technical works on railroads which should prove helpful alike to lawyers and traffic men. There is a well-arranged index and a table of cases.

R. T. H.

A TREATISE ON THE LAW OF INDEPENDENT CONTRACTORS AND EMPLOYERS' LIABILITY. By Theophilus J. Moll. Cincinnati: The W. H. Anderson Company. 1910. pp. lvi, 378.

This is a book designed to deal primarily with two questions: Who are independent contractors? and What is the liability for their acts of the person who employs them? It does not exhibit the results of much original thought or throw